

Meridian Community Centre
Appendix 3
Actual Results to Budget at August 31, 2020 (67% of time lapsed)

	Notes		2020			Actual 2020											
			Budget	Actual YTD Total	Actual as a % of Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
MCC Revenues																	
Arena Revenues	(1)		\$ 595,342	\$ 359,296	60 %	\$ 84,582	\$ 80,798	\$ 32,288	\$ (1,929)	\$ 358	\$ -	\$ 48,725	\$ 114,474	\$ -	\$ -	\$ -	\$ -
Multi-Purpose Space Revenues	(2)		63,000	24,310	39 %	10,156	8,480	5,510	164	-	-	-	-	-	-	-	-
Gymnasium Revenues	(3)		63,000	25,953	41 %	7,985	7,554	3,075	(21)	-	-	840	6,520	-	-	-	-
Programming Revenues	(4)		129,800	53,390	41 %	2,178	8,351	1,665	-	-	33	16,872	24,291	-	-	-	-
Grants	(5)		42,700	32,025	75 %	10,675	-	-	10,675	-	-	-	10,675	-	-	-	-
Other Rev. - Miscellaneous	(6)		63,550	37,365	59 %	16,003	11,988	6,664	1,656	-	58	434	562	-	-	-	-
Other Revenues - Advertising	(7)		30,000	10,000	33 %	10,000	-	-	-	-	-	-	-	-	-	-	-
Total Revenues		(a)	987,392	542,339	55 %	141,579	117,171	49,202	10,545	358	91	66,871	156,522	-	-	-	-
MCC Expenditures																	
Salaries and Benefits	(8)		1,235,300	699,870	57 %	96,243	91,068	96,918	73,517	62,746	61,796	100,367	117,215	-	-	-	-
Professional Development	(9)		10,900	8,399	77 %	6,201	7,464	-	-	(1,307)	102	-	(4,061)	-	-	-	-
Associations and Memberships			7,000	2,088	30 %	1,096	379	-	613	-	-	-	-	-	-	-	-
Travel			4,500	-	- %	-	-	-	-	-	-	-	-	-	-	-	-
Hydro	(10)		400,000	209,116	52 %	28,437	30,005	23,975	17,296	15,338	15,347	33,829	44,889	-	-	-	-
Natural Gas			65,000	32,161	49 %	4,992	6,214	6,179	2,966	2,763	1,540	1,996	5,511	-	-	-	-
Water	(11)		40,000	26,340	66 %	-	7,158	-	4,577	-	5,161	-	9,444	-	-	-	-
Telephone			10,760	5,492	51 %	683	684	684	697	682	653	571	838	-	-	-	-
Office Supplies			6,650	1,847	28 %	239	398	124	405	213	176	-	292	-	-	-	-
Materials and Supplies	(12)		55,000	70,368	128 %	10,832	12,251	2,492	3,678	11,117	17,710	716	11,572	-	-	-	-
Furniture and Equipment	(12)		6,000	209	3 %	209	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies - Janitorial			34,488	13,470	39 %	3,033	1,299	5,468	789	72	488	1,538	783	-	-	-	-
Fuel			4,850	2,646	55 %	441	476	381	24	125	25	557	617	-	-	-	-
Internet			12,000	6,594	55 %	824	825	824	824	824	825	824	824	-	-	-	-
Insurance	(13)		49,631	49,631	100 %	49,631	-	-	-	-	-	-	-	-	-	-	-
Contract Services - Janitorial			13,500	8,475	63 %	921	1,184	794	105	106	13	104	5,248	-	-	-	-
Contract Services - Other			155,631	84,753	54 %	12,580	17,956	7,737	5,119	1,718	(1,273)	17,114	23,802	-	-	-	-
Repairs and Maintenance	(14)		11,500	11,409	99 %	6,098	3,811	-	-	-	193	-	1,307	-	-	-	-
Total Expenditures before Debt and Other Items		(b)	2,122,710	1,232,868	58 %	222,460	181,172	145,576	110,610	94,397	102,756	157,616	218,281	-	-	-	-
Net Surplus (Deficit) before Debt and Other Items		(c)= (a) - (b)	(1,135,318)	(690,529)	61 %	(80,881)	(64,001)	(96,374)	(100,065)	(94,039)	(102,665)	(90,745)	(61,759)	-	-	-	-
MCC Debt Activity																	
Tax Levy Debenture Interest	(15)		(282,024)	(142,107)	50 %	-	-	-	-	-	(142,107)	-	-	-	-	-	-
Tax Levy Debenture Principal	(15)		(198,227)	(98,293)	50 %	-	-	-	-	-	(98,293)	-	-	-	-	-	-
Development Charge Revenue	(16)		630,188	630,188	100 %	317,023	-	-	-	-	-	313,165	-	-	-	-	-
Development Charge Debenture Interest	(16)		(368,875)	(368,875)	100 %	(187,410)	-	-	-	-	-	(181,465)	-	-	-	-	-
Development Charge Debenture Principal	(16)		(261,313)	(261,313)	100 %	(129,613)	-	-	-	-	-	(131,700)	-	-	-	-	-
Pre-MCC RCW and Facility Net Costs			951,088	634,056	67 %	79,257	79,257	79,257	79,257	79,257	79,257	79,257	79,257	-	-	-	-
One-Time Transfer from MCC Reserve			100,000	66,667	67 %	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,334	-	-	-	-
Net Debt and Other Items		(d)	570,837	460,323	81 %	87,590	87,591	87,590	87,590	87,591	(152,810)	87,590	87,591	-	-	-	-
NET SURPLUS (DEFICIT)		(e)= (c) + (d)	\$ (564,481)	\$ (230,206)	41 %	\$ 6,709	\$ 23,590	\$ (8,784)	\$ (12,475)	\$ (6,448)	\$ (255,475)	\$ (3,155)	\$ 25,832	\$ -	\$ -	\$ -	\$ -

Meridian Community Centre

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Actual Results to Budget at August 31, 2020 (67% of time lapsed)

Explanatory Notes:

The COVID-19 pandemic resulted in facility closures and some programming cancellations. The Duliban Arena ice pad has been in use since July 8, and the Accipiter Arena opened for rental commencing July 27. The MCC's gradual integration of services follows the Ontario Recreation Facilities Association's guidance for sports and recreational fitness activities during COVID-19. The impact on future revenue as a result of COVID-19 is uncertain at this time, and will be dependent on many factors including guidance from senior levels of government and Public Health guidelines.

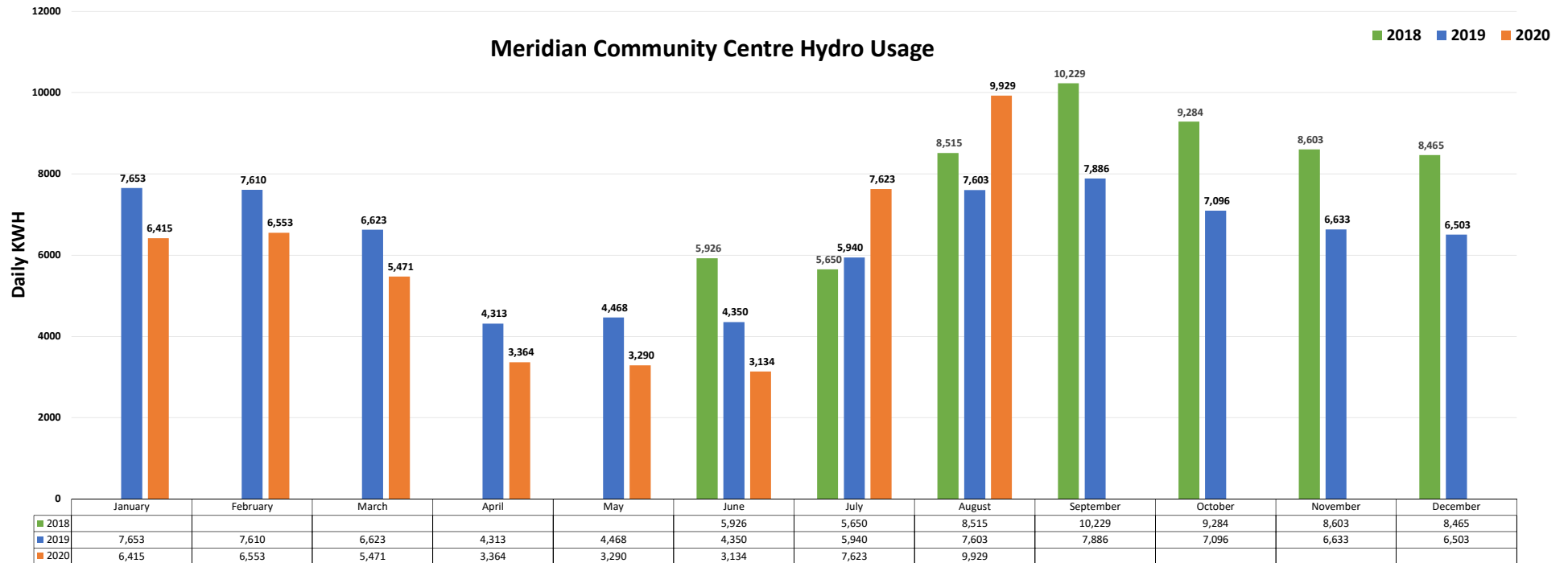
Additional COVID-19 direct expenditures have been excluded from this report, as they are being tracked separately in order to apply for grant funding. Corresponding Safe Restart COVID-19 funding, which will offset these expenditures, has also been excluded.

- (1) Higher ice rental revenue during hockey season; normally expected to be lower in the summer. Monthly trend in this revenue was similar to the prior year but lower in March due to closures from COVID-19. Some fees were refunded in April, and show as negative revenue.
- (2) Multi-purpose space revenue was trending above the prior year, at 38% of budget vs. 30% of budget in March 2019 but there will be no further revenue while facilities are unavailable due to COVID-19.
- (3) The normal expectation for gymnasium revenue would be higher during basketball season and lower in the summer, however it decreased in March due to COVID-19 closure and was nil for April.
- (4) The majority of camp revenue is normally earned in the summer, and is expected to be below budget due to the impact of COVID-19 and the associated capacity limitations.
- (5) New Horizons for Seniors Program Grant monies received for Q1 and Q2, and online seniors programming has continued during the COVID-19 closure.
- (6) Miscellaneous revenue includes cost recoveries, equipment rentals, event revenue, donations, server sales, and other items that are individually too small to classify separately. Revenue above budget relates primarily to server sales and has related costs under materials and supplies. Revenue in April relates to recoveries of expenses in Q1 that were invoiced in April.
- (7) Advertising revenue will not be earned during facility closure.
- (8) Reduced wages during facility closure April to June and three pay periods in July. Part-time staff increased in July and August due to the opening of two ice pads.
- (9) Staff from the Recreation and Public Works departments attended courses in February from the Ontario Recreation Facilities Association. Approximately \$4,000 has been reallocated from the MCC to the Public Works department.
- (10) Hydro savings due to facility closure from the end of March to June, and reduced hydro rates due to Covid-19. Increased hydro in July and August due to the operation of two ice pads.
- (11) Water is billed bi-monthly.
- (12) Increased costs relate primarily to supplies and cost of goods related to server sales revenue which is also above budget. Most of the costs in May and June relate to the new cold-water management system for ice-making in the arenas.
- (13) Prepaid insurance has been expensed in full for the year.
- (14) Predominantly relates to costs for television screens and automatic door opener for the 55+ Community Room.
- (15) Tax levy debenture payments for the MCC occur in June and December.
- (16) Development charge debenture payments for the MCC occur in January and July.

Meridian Community Centre - Revenue by Major Customer & Activity
Appendix 3
For the month ended August 31, 2020 (67% of time lapsed)

	Hours	Amount
Arena Revenues		
Niagara Centre Skating Club (NCSC)	3.0	\$ 444
Pelham Junior Hockey Club	18.5	2,510
Southern Tier Admirals AAA Hockey	3.0	444
Public Ice	831.0	111,076
Arena Revenues Subtotal	855.5	114,474
Multi-Purpose Space Revenues		
Gymnasium Revenues		
Pelham Panthers Basketball	310.5	6,520
Camp and Multi-Space Program Revenue		
Camp Revenues	210.0	24,291
Grants	-	10,675
Other Revenues		
Miscellaneous	-	562
TOTAL REVENUES	1,376.0	\$ 156,522

Meridian Community Centre Hydro Usage



Billing Period